Publication M-1436

MPATS Individual Income Tax Returns

Tax Year 2007

WHO MUST TEST?

The Massachusetts Department of Revenue requires that all Software Developers and Transmitters (Vendors) pass the Massachusetts Participants Acceptance Testing (MPATS) before they can be accepted into the electronic filing program for the Tax Year 2007 filing season.

WHY TEST?

The purpose of testing is to ensure that prior to live processing:

1. Vendors transmit in the correct format and meet the DOR electronic filing specifications

2. Returns have no validation or math errors

TEST RETURNS

This year MPATS will emulate the IRS procedure of providing scenarios for vendors to create their own test returns, there will be no test package. The scenarios cover the Form 1, Form 1 NR/PY, M-4868 and all supporting Forms and Schedules. In addition, all vendors are allowed and encouraged, but not required, to create additional test returns as they see necessary.

The criteria for the test scenarios provide some of the information needed to prepare the appropriate forms and schedules; however, computations and data for all lines have not been provided. Therefore, some knowledge of tax law and tax preparation is necessary. You must correctly prepare and compute these returns before transmitting to DOR.

The primary taxpayer name on each test return should use the following convention:

First name = Vendor name
Last name = Test number (alpha)

As an example, the primary taxpayer name for test 1 for acme software would be Acme One.

TEST SSNS

All test returns created from the scenarios provided must use the assigned test SSN's. Any additional test returns submitted must use the SSN's below assigned for this purpose.

Test Scenario SSN's: 400-22-0001 through 400-22-0013
Additional Test SSN's: 400-22-0014 through 400-22-0030

DO NOT use any other SSN's during testing. SSN's used for Spouses and Dependents in the test scenarios must be in the additional test SSN's range.

TESTING START DATE

Testing will begin December 3, 2007.

TESTING PROCEDURE

Before a vendor begins submitting test returns, they must call the e-file coordinator to get a test ETIN and EFIN, and to discuss any testing issues. In addition, vendors are required to advise DOR of all limitations of their software package and to submit a list of names you will be using to market your product(s).

All vendors are required to submit all 13 test returns. As mentioned earlier, all vendors are allowed and encouraged, but not required, to create additional test returns as they see necessary. Please create each test return so that it contains all the statements that you support for the forms/schedules in each scenario.

Once approved, a list of production ETIN's and EFIN's must be submitted to the e-file coordinator.

TESTING ACCEPTANCE CRITERIA

Vendors must transmit all 13 test returns error free.

If any test return is rejected during testing, the vendors must:

1. Review the acknowledgement file to identify the error(s)
2. Correct the return and/or the software
3. Contact the e-file coordinator if the cause of the reject cannot be determined
4. Retransmit the test file until it has been accepted

Once all the test files have been accepted, the vendor should inform the e-file coordinator that all test returns have been accepted and submit their list of production ETIN's and EFIN's.

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MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 1

FORM: FORM 1
PRIMARY SSN: 400-22-0001
SCHEDULES: B, CB, D, DI, HC, HC-A
FORMS: M-2210, W-2 (2), 1099-R, 2-G

RETURN DETAILS:

FILING STATUS: SINGLE
DEPENDENTS: 1
TAX DUE: >500
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
                                >0 SHORT TERM GAINS

SCHEDULE CB: FULL CREDIT

SCHEDULE D: LOSS

SCHEDULE HC & HC-A: NOT ENTITLED TO PERSONAL
                                EXEMPTION APPEALING VIA
                                SCHEDULE HC & HC-A

FORM W-2:   ONE OUT OF STATE

FORM 2-G: >0 LINE 22

ADDITIONAL NOTES: Use the ty06 rates for the Form M-2210. Please make Voluntary
contributions >0, bank interest >200 and rental deduction >0. Please create the test return so
that it contains all the statements that you support for the forms/schedules in this scenario.

TEST RETURN 2

FORM: FORM 1
PRIMARY SSN: 400-22-0002
SCHEDULES: F (US), X, Y, Z, DI, HC
FORMS: W-2, M-2210

RETURN DETAILS:

FILING STATUS: HOH
DEPENDENTS: 2
REFUND: YES
DIRECT DEPOSIT: YES

FORM/SCHEDULE DETAILS:

SCHEDULE F (US) :   >0 NET PROFIT

SCHEDULE HC: ENTITLED TO PERSONAL EXEMPTION

ADDITIONAL NOTES: Use the ty06 rates for the Form M-2210. Take the use tax safe harbor option. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 3

FORM: FORM 1
PRIMARY SSN: 400-22-0003
SCHEDULES: D-IS, X, TDS, HC
FORMS: W-2G (2)

RETURN DETAILS:

FILING STATUS: MFS
DEPENDENTS: 0
TAX DUE: >0
EFW: EQUAL TO TAX DUE
WAREHOUSE: 04/15/08

FORM/SCHEDULE DETAILS:

SCHEDULE D-IS: TAXABLE GAIN ALL PERIODS

SCHEDULE HC: NOT ENTITLED TO PERSONAL
                                EXEMPTION, NOT APPEALING

FORM W-2G: LOTTERY WITH STATE WITHHOLDING
                                NON-LOTTERY NO STATE WITHHOLDING

ADDITIONAL NOTES: If not supporting the Schedule D-IS, substitute Schedule D with a
gain. Please create the test return so that it contains all the statements that you support for the
forms/schedules in this scenario.

TEST RETURN 4

FORM:	FORM 1
PRIMARY SSN:	400-22-0004
SCHEDULES:	B, C (2), CB, D, E, X, Y, Z, DI, HC, RFC
FORMS:	W-2 (3), W-2G, 1099-R

RETURN DETAILS:

FILING STATUS:	MFJ
DEPENDENTS:	2
TAX DUE:	>0
EFW:	NO

FORM/SCHEDULE DETAILS:

SCHEDULE B:	0 INTEREST & DIVIDEND INCOME >0 SHORT TERM GAINS
SCHEDULE C:	ONE LOSS, ONE PROFIT (line25>0)
SCHEDULE CB:	PARTIAL CREDIT
SCHEDULE D:	>0 GAIN
SCHEDULE HC:	ENTITLED TO ½ PERSONAL EXEMPTION NOT APPEALING
SCHEDULE Z:	>0 INCOME TAX PAID TO ANOTHER STATE
FORM W-2:	OUT OF STATE WITHHOLDING

ADDITIONAL NOTES: Make return eligible for limited income credit and EIC. Please populate as many fields as feasible. Primary taxpayer is deceased.

MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 5

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0005
SCHEDULES: C, X, Y, NTS-L-N/R
FORMS: W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: SINGLE
RESIDENCY: NON-RESIDENT
DEPENDENTS: 1
REFUND: >0
DIRECT DEPOSIT: NO

FORM/SCHEDULE DETAILS:

FORM W-2:   TWO STATES ON ONE W-2

ADDITIONAL NOTES: Please make Voluntary contribution >0, and rental deduction >0.
Please make the return qualify for no tax status. Please create the test return so that it contains
all the statements that you support for the forms/schedules in this scenario.

MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 6

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0006
SCHEDULES: D-IS, E, F (US), X, DI, TDS
FORMS:

RETURN DETAILS:

FILING STATUS: HOH
RESIDENCY: NON-RESIDENT
DEPENDENTS: 0
TAX DUE: >1000
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE D-IS: TAXABLE GAIN ALL PERIODS

ADDITIONAL NOTES: If not supporting the Schedule D-IS, substitute Schedule D with a gain. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 7

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0007
SCHEDULES: B, D
FORMS: W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: MFS
RESIDENCY: NON-RESIDENT
DEPENDENTS: 2
TAX DUE: >1000
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
                                   >0 SHORT TERM GAINS

SCHEDULE D: LOSS

ADDITIONAL NOTES: Please create the test return so that it contains all the statements that
you support for the forms/schedules in this scenario.

MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 8

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0008
SCHEDULES: B, E, X, Y, Z, DI, 2-G
FORMS: W-2

RETURN DETAILS:

FILING STATUS: MFJ
RESIDENCY: NON-RESIDENT
DEPENDENTS: 1
TAX DUE: >500
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
                                    >0 SHORT TERM GAINS

ADDITIONAL NOTES: Please create the test return so that it contains all the statements that
you support for the forms/schedules in this scenario.

MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 9

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0005
SCHEDULES: C, CB, X, Y, HC, HC-A, NTS-L-N/R
FORMS: W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: SINGLE
RESIDENCY: PART YEAR
DEPENDENTS: 0
REFUND: >0
DIRECT DEPOSIT: NO

FORM/SCHEDULE DETAILS:

FORM W-2:   TWO STATES ON ONE W-2

SCHEDULE HC & HC-A: NOT ENTITLED TO PERSONAL
                               EXEMPTION APPEALING VIA
                               SCHEDULE HC & HC-A

SCHEDULE CB: PARTIAL CREDIT

FORM 2-G: >0 LINE 22

ADDITIONAL NOTES: Please make Voluntary contribution >0, and rental deduction >0.
Please make the return qualify for no tax status. Dates of residency are 08/01/07 to 12/31/07.
Please create the test return so that it contains all the statements that you support for the
forms/schedules in this scenario.

MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 10

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0010
SCHEDULES: B, CB, E, X, Y, Z, DI,
FORMS: W-2

RETURN DETAILS:

FILING STATUS: SINGLE
RESIDENCY: PART YEAR
DEPENDENTS: >1
TAX DUE: >1000
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
                                    >0 SHORT TERM GAINS

SCHEDULE CB: PARTIAL CREDIT

ADDITIONAL NOTES: Dates of residency are 10/01/07 to 11/14//07. Please create the test return so that it contains all the statements that you support for the forms/schedules in this scenario.

MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 11

FORM: FORM 1 NR/PY
PRIMARY SSN: 400-22-0011
SCHEDULES: C, CB, X, Y, HC, R/NR
FORMS: W-2, W-2G, 1099-R

RETURN DETAILS:

FILING STATUS: SINGLE
RESIDENCY: BOTH PART YEAR & NON-RES
DEPENDENTS: 1
TAX DUE: >0

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
                                >0 SHORT TERM GAINS
SCHEDULE D: LOSS

SCHEDULE HC: ENTITLED TO PERSONAL EXEMPTION

ADDITIONAL NOTES: Dates of residency are 08/01/07 to 12/31/07. Please create the test
return so that it contains all the statements that you support for the forms/schedules in this
scenario.

MASSACHUSETTS DEPARTMENT OF REVENUE
MPATS SCENARIOS TAX YEAR 2007

TEST RETURN 12

FORM: FORM 1
PRIMARY SSN: 400-22-0012
SCHEDULES: B, E, X, Y, Z, DI, R/NR
FORMS: W-2

RETURN DETAILS:

FILING STATUS: MFJ
RESIDENCY: BOTH PART YEAR & NON-RES
DEPENDENTS: >1
TAX DUE: >1000
PARTIAL PAYMENT AMOUNT: $500
WAREHOUSE: NO

FORM/SCHEDULE DETAILS:

SCHEDULE B: >0 INTEREST & DIVIDEND INCOME
                                   >0 SHORT TERM GAINS

ADDITIONAL NOTES: Dates of residency are 10/01/07 to 12/01/07. Please create the test
return so that it contains all the statements that you support for the forms/schedules in this
scenario.

TEST RETURN 13

FORM: M-4868
PRIMARY SSN: 400-22-0013

ADDITIONAL NOTES: Please make a payment with the extension.

MASSACHUSETTS DEPARTMENT OF REVENUE MPATS SCENARIOS TAX YEAR 2007

SCHEDULES · FORMS

TEST	RETURN INFO	B	C	CB	D	D-IS	E	F (US)	X	Y	Z	DI	TDS	NTS-L-N/R	HC	HC-A	R/NR	RFC	W-2	W2-G	1099-R	2-G	M-2210
1	FORM 1- SINGLE	1		1	1						1				1	1			2		1	1	1
2	FORM 1- HOH						1	1	1	1	1				1				1				1
3	FORM 1- MFS				1				1				1		1						2		
4	FORM 1- MFJ	1	2	1	1		1		1	1	1				1			1	3	1	1		
5	FORM 1 NR/PY- SINGLE (NON-RES)		1						1	1		1							1	1	1		
6	FORM 1 NR/PY- HOH (NON-RES)				1	1	1	1				1	1										
7	FORM 1 NR/PY- MFS (NON-RES)	1			1														1	1	1		
8	FORM 1 NR/PY- MFJ (NON-RESs)	1					1		1	1	1	1							1			1	
9	FORM 1 NR/PY- SINGLE (PART YEAR)		1	1					1	1				1	1	1			1	1	1		
10	FORM 1 NR/PY- MFJ (PART YEAR)	1		1			1		1	1	1	1							1				
11	FORM 1 NR/PY- SINGLE (BOTH)		1	1					1	1					1		1		1	1	1		
12	FORM 1 NR/PY- MFJ (BOTH)	1					1		1	1	1	1					1		1				
13	FORM M-4868																						

YELLOW FILL: FORM 1

GREEN FILL: FORM 1 NR/PY (NON-RES)

BLUE FILL: FORM 1 NR/PY (PART YEAR)

RED FILL: FORM 1 NR/PY (BOTH)